



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sierra
Downieville, California**

**Date: March 5, 2003
Filing Ref: SIE04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

1. Employee Fringe Benefits**2. Insurance**

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service.

Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF SIERRA

BY


Van Madden

Name

Sierra County Auditor

Title

3-17-03

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**

BY


Walter Barnes**WALTER BARNES****Chief Deputy Controller, Finance**4/1/2003

Date

Negotiated by Tillman Sherman**Telephone (916) 322-9437**

cc: State and Federal Agencies

Attachment

COUNTY OF SIERRA, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	5010-BD OF SUPVR	5020-ASSESSOR	5060-CO COUNSEL	5150-CONTRIB	5160-ECON DEVEL	5200 ELECTIONS	5290-ENGR SURVEY	5360-COURTS JUDI	5370-DIST ATT'Y	5380-PUB DEFENDE
BUILD USE ALLOW	\$489	\$826							\$377	
5030-ANNUAL AUDT	309	733	468		73	62	23	147	297	138
5100-CO INSURANC	1,096	1,270							571	
5040-AUDITOR	5,797	6,965	3,230	38	541	546	176	1,015	2,814	1,155
5050-TREAS/TAX	332	388				56			336	
5260-CENTRAL SVC	3,985	4,496	10			756			1,632	
5261-M.I.S.	1,037	44,012							5,309	
5280-PLANT MAINT	8,947	15,124							6,902	
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Total Allocated	\$21,992	\$73,814	\$3,708	\$38	\$614	\$1,420	\$199	\$1,162	\$18,238	\$1,293
Roll Forward	(4,867)	38,274	387	(59)	560	649	10	(465)	(2,184)	(934)
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Proposed costs	\$17,125	\$112,088	\$4,095	\$(21)	\$1,174	\$2,069	\$209	\$697	\$16,054	\$359
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COUNTY OF SIERRA, CALIFORNIA
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Allocated Costs by Department

Central Svc Departments	5390-LAW LIBRARY	5400-GRAND JURY	5430-CLK RECORDE	5440-CHILD SUPP	5450-SHER CORONR	5460-MARINE PATR	5470-DRG GRT-OCJ	5480-COUNTY JAIL	5490-PROBATION	5500-DRG & ALC R
BUILD USE ALLOW			\$751		\$1,241			\$1,551	\$298	
5030-ANNUAL AUDT	8	10	568		2,646	86	185	237	402	
5100-CO INSURANC			711		27,699	117	173	2,062	1,635	
5040-AUDITOR	107	361	4,927	310	24,927	966	1,475	1,835	4,535	
5050-TREAS/TAX			365		762	369	464		483	
5260-CENTRAL SVC		3,438	3,057	560	1,600				2,632	
5261-M.I.S.			22,993	1,037	75,116				5,183	
5280-PLANT MAINT			13,747		22,722			28,402	5,453	
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Total Allocated	\$115	\$3,809	\$47,119	\$1,907	\$156,713	\$1,538	\$2,297	\$34,087	\$20,621	
Roll Forward	(12)	2,899	(43,330)	(10,249)	11,973	130	460	5,561	9,323	
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Proposed costs	\$103	\$6,708	\$3,789	\$(8,342)	\$168,686	\$1,668	\$2,757	\$39,648	\$29,944	
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Central Svc Departments	5510-VCTM WITNES	5520-BUILDING	5530-AG COMM	5550-OES	5560-PLANNING	5570-LAFCO	5650-ANIMAL CNTR	5900 LIBRARY	5910-FARM ADVISO	5920-MISC REBATE
BUILD USE ALLOW		\$178		\$140	\$178		\$12			
5030-ANNUAL AUDT	102	314	28	60	324	3	57	58	19	
5100-CO INSURANC	187	4,985		111	652		22			
5040-AUDITOR	1,229	3,388	189	703	3,685	31	524	478	133	3
5050-TREAS/TAX	332	388		326	398		332			
5260-CENTRAL SVC		1,896		944	2,732					
5261-M.I.S.		13,109		8,128	14,696					
5280-PLANT MAINT		12,527		2,556	12,527					
Total Allocated	\$1,850	\$36,785	\$217	\$12,968	\$35,192	\$34	\$947	\$536	\$152	\$3
Roll Forward	(116)	18,487	(2)	9,035	15,266	32	85	101	47	(58)
Proposed costs	\$1,734	\$55,272	\$215	\$22,003	\$50,458	\$66	\$1,032	\$637	\$199	\$(55)

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Central Svc Departments	5930-TANS POOL	031-5010 ROADS	033-5010 SP AV	041-5010 S/W OPS	041-5020 S/W ADM	051-5610 HEALTH	051-5670 M HLTH	051-5680 ALCO/DR	051-5800 W/F	51-5820 SUB ABUS
BUILD USE ALLOW		\$238				\$1,067	\$211	\$346	\$1,596	
5030-ANNUAL AUDT	53	4,632	6	329	24	1,339	575	947	1,426	194
5100-CO INSURANC		42,179	567	3,100		895	818	1,512	4,103	
5040-AUDITOR	377	47,904	197	4,009	2,983	16,492	8,501	12,083	22,282	3,883
5050-TREAS/TAX		14,906	170		5,722	10,755	7,101	8,511	12,487	5,169
5260-CENTRAL SVC		2,601							818	
5261-M.I.S.		32,613								
5280-PLANT MAINT		16,703								
Total Allocated	\$430	\$161,776	\$940	\$7,438	\$8,729	\$30,548	\$17,206	\$23,399	\$42,712	\$9,246
Roll Forward	60	48,205	47	2,340	(823)	11,640	6,467	11,542	2,348	
Proposed costs	\$490	\$209,981	\$987	\$9,778	\$7,906	\$42,188	\$23,673	\$34,941	\$45,060	\$9,246

Central Svc Departments	51-5830 CHILD SY	055-5020 CO TRNS	071-5010 F & G	077-5010 PRED CO	091-0000 COURTS	701-CSA #1	702-CSA #2	703-CSA #3	704-CSA #4	705-CSA #5
BUILD USE ALLOW					\$1,628					
5030-ANNUAL AUDT	233	96	3	5		6	87	21	19	37
5100-CO INSURANC					11,785	17	17	17	17	17
5040-AUDITOR	5,554	732	598	92	2,525	208	966	330	309	478
5050-TREAS/TAX	4,378	95	48	38	5,226	369	407		151	237
5260-CENTRAL SVC					46					
5261-M.I.S.					237					
5280-PLANT MAINT					29,821					
Total Allocated	\$10,165	\$923	\$649	\$135	\$51,268	\$600	\$1,477	\$368	\$496	\$769
Roll Forward		140	453	(84)	4,895	(316)	(162)	(543)	(227)	(36)
Proposed costs	\$10,165	\$1,063	\$1,102	\$51	\$56,163	\$284	\$1,315	\$(175)	\$269	\$733

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Central Svc Departments	706-CSA #4A(#5A)	707-SIERRA BROOK	708-PARKS & REC	714/15-CALPN WTR	722-CEMETERY #2	723-CEMETERY #3	725-CEMETERY #5	733-D'VILLE FIRE	743-S'CITY FIRE	765-S'VAL RES CN
BUILD USE ALLOW										
5030-ANNUAL AUDT	65	146	305							
5100-CO INSURANC	17	207								
5040-AUDITOR	543	2,835	2,625	405	97	122	180	46	512	28
5050-TREAS/TAX	66	3,077	672	558	56	114	228	29	672	29
5260-CENTRAL SVC										
5261-M.I.S.										
5280-PLANT MAINT										
Total Allocated	\$691	\$6,265	\$3,602	\$963	\$153	\$236	\$408	\$75	\$1,184	\$57
Roll Forward	(111)	(2,145)	2,712	(762)	(87)	(2)	(523)	(397)	(506)	(269)
Proposed costs	\$580	\$4,120	\$6,314	\$201	\$66	\$234	\$(115)	\$(322)	\$678	\$(212)

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Central Svc Departments	777-S'VILLE PUD	790/799 SCHOOLS	823-FAMILY FIRST	853-TRN PLAN/PRJ	854-ST TRANS AST	855-LOCAL TRANS	ALL OTHER	Subtotal	Direct Billed	Unallocated
BUILD USE ALLOW								\$11,127		
5030-ANNUAL AUDT								17,905		
5100-CO INSURANC				186				106,745	390,069	
5040-AUDITOR	46	2,129	63	584	40	119	8,312	221,272		30,853
5050-TREAS/TAX	38	1,686	19	606		19	4,173	93,143		158,579
5260-CENTRAL SVC				472			113	31,788		7,347
5261-M.I.S.				6,068				229,538		
5280-PLANT MAINT								175,431		
Total Allocated	\$84	\$3,815	\$82	\$7,916	\$40	\$138	\$12,598	\$886,949	\$390,069	\$196,779
Roll Forward	(3)	(2,618)	(128)	6,875	(90)	(284)	(7,804)	130,807		
Proposed costs	\$81	\$1,197	\$ (46)	\$14,791	\$ (50)	\$ (146)	\$4,794	\$1,017,756	\$390,069	\$196,779

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Central Svc Departments	Total
BUILD USE ALLOW	\$11,127
5030-ANNUAL AUDT	17,905
5100-CO INSURANC	496,814
5040-AUDITOR	252,125
5050-TREAS/TAX	251,722
5260-CENTRAL SVC	39,135
5261-M.I.S.	229,538
5280-PLANT MAINT	175,431

Total Allocated	\$1,473,797
Roll Forward	130,807

Proposed costs	\$1,604,604

